

IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL REVISION No. 6 of 2005

CTO, CIR.-B, UDAIPUR
V/S
M/S SHRI RAJ. TAXCHEM LTD.

Ms. VIDYA BORA, Asst.G.A., for the appellant / petitioner

Date of Order : 4.3.2005

HON'BLE SHRI N P GUPTA, J.

ORDER

Heard learned counsel for the petitioner.

The learned Tax Board has upheld the levy of tax on the diesel @ 3% treating it as raw-material, as it was used in generation of power for running the captive generator set on the ground that in the registration certificate, fuel and lubricant has been mentioned as raw-material, and in coming to the conclusion, the learned Tax Board has relied upon a decision of this Court. In that view of the matter, I do not find any error in the order of Tax Board requiring interference.

The revision petition is, therefore, dismissed summarily.

(N P GUPTA), J.

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